

# FYE 2009 Review - Annual Financial Report

School District: Lewis County  
 Audit Firm Name: Ross and Company, PLLC  
 Date: 1/30/2010  
 1st Audit Reviewer: Ken Smith  
 2nd Audit Reviewer:

Date Generated: February 11, 2010 3:14:54 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 1 (General) (110)</b>						
Revenue (Local) - 1XXX	2,391,437.35	2,654,778.24	-263,340.89	2,654,779.00	-0.76	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	3,527,442.49	-3,527,442.49	0.00	3,527,442.49	
Revenue (State) - 3XXX (Not 3900)	11,596,644.63	11,596,644.63	0.00	15,124,087.00	-3,527,442.37	
Revenue (Federal) - 4XXX	77,870.29	86,469.15	-8,598.86	86,469.00	0.15	
Total Revenues	14,065,952.27	17,865,334.51	-3,799,382.24	17,865,335.00	-0.49	
Expenditures-Not including Transfers Out or On Behalf	13,980,216.43	13,810,580.64	169,635.79	17,245,402.00	-3,434,821.36	The difference of \$92,621 is due to "undefined expenditure objects" on the AFR
Expenditures-On Behalf	0.00	3,527,442.49	-3,527,442.49	0.00	3,527,442.49	
Total Expenditures	13,980,216.43	17,338,023.13	-3,357,806.70	17,245,402.00	92,621.13	
Excess (Deficiency) of Revenues Over Expenditures	85,735.84	527,311.38	-441,575.54	619,933.00	-92,621.62	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	57,770.00	57,770.00	0.00	57,770.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	24,752.00	24,752.00	0.00	24,752.00	0.00	
Total Other Financing Sources, Uses and Transfers	33,018.00	33,018.00	0.00	33,018.00	0.00	
Net Change in Fund Balance	118,753.84	560,329.38	-441,575.54	652,951.00	-92,621.62	
Beginning Fund Balance - July 1	1,245,719.56	1,245,719.56	0.00	1,245,720.00	-0.44	
Ending Balance - June 30	1,364,473.40	1,806,048.94	-441,575.54	1,898,671.00	-92,622.06	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>On-Behalf Payments Comparison - Fund 1</b>						
On-Behalf Revenues by Fund	0.00	3,527,442.49	-3,527,442.49	0.00	3,527,442.49	On behalf payments are not reported separately on the audit report.
On-Behalf Expenditures by Fund	0.00	3,527,442.49	-3,527,442.49	0.00	3,527,442.49	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,359,339.80	1,359,339.80	0.00	1,359,340.00	-0.20	
Revenue (Federal) – 4XXX	2,675,729.30	2,675,729.30	0.00	2,675,729.00	0.30	
Total Revenues	4,035,069.10	4,035,069.10	0.00	4,035,069.00	0.10	
Expenditures-Not including Transfers Out and not 0280	4,057,421.10	4,057,421.10	0.00	4,057,421.00	0.10	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	4,057,421.10	4,057,421.10	0.00	4,057,421.00	0.10	
Excess (Deficiency) of Revenues Over Expenditures	-22,352.00	-22,352.00	0.00	-22,352.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	47,304.00	47,304.00	0.00	47,304.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	24,952.00	24,952.00	0.00	24,952.00	0.00	
Total Other Financing Sources, Uses and Transfers	22,352.00	22,352.00	0.00	22,352.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	220,018.00	220,018.00	0.00	220,018.00	0.00	
Total Revenues	220,018.00	220,018.00	0.00	220,018.00	0.00	
Expenditures-Not including Transfers Out	90,950.62	269,269.92	-178,319.30	269,270.00	-0.08	
Total Expenditures	90,950.62	269,269.92	-178,319.30	269,270.00	-0.08	
Excess (Deficiency) of Revenues Over Expenditures	129,067.38	-49,251.92	178,319.30	-49,252.00	0.08	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	129,067.38	-49,251.92	178,319.30	-49,252.00	0.08	
Beginning Fund Balance - July 1	49,251.92	49,251.92	0.00	49,252.00	-0.08	
Ending Balance - June 30	178,319.30	0.00	178,319.30	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	247,500.00	247,500.00	0.00	247,500.00	0.00	
Revenue (State) – 3XXX	537,181.00	537,181.00	0.00	537,181.00	0.00	
Total Revenues	784,681.00	784,681.00	0.00	784,681.00	0.00	
Expenditures-Not including Transfers Out	784,681.00	784,681.00	0.00	784,681.00	0.00	
Total Expenditures	784,681.00	784,681.00	0.00	784,681.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	1,470,062.50	1,470,062.50	0.00	1,553,394.00	-83,331.50	Classification difference in debt service, function 5100 between audit and AFR
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,470,062.50	1,470,062.50	0.00	1,553,394.00	-83,331.50	
Excess (Deficiency) of Revenues Over Expenditures	-1,470,062.50	-1,470,062.50	0.00	-1,553,394.00	83,331.50	
Other Financing Sources - Not Transfers In - Not 52XX	2,606,668.60	2,606,668.60	0.00	2,690,000.00	-83,331.40	Classification difference in debt service, function 5100 between audit and AFR
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	2,606,668.60	2,606,668.60	0.00	2,690,000.00	-83,331.40	
Net Change in Fund Balance	1,136,606.10	1,136,606.10	0.00	1,136,606.00	0.10	
Beginning Fund Balance - July 1	0.00	0.00	0.00	10,645.00	-10,645.00	Difference is to be determined
Ending Balance - June 30	1,136,606.10	1,136,606.10	0.00	1,147,251.00	-10,644.90	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	19,105,720.37	22,905,102.61	-3,799,382.24	22,905,103.00	-0.39	
Total Expenditures - Governmental Funds	20,383,331.65	23,919,457.65	-3,536,126.00	23,910,168.00	9,289.65	Differences are explained above
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-1,277,611.28	-1,014,355.04	-263,256.24	-1,005,065.00	-9,290.04	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	2,662,038.60	2,662,038.60	0.00	2,745,370.00	-83,331.40	
Net Change in Fund Balance - Governmental Funds	1,384,427.32	1,647,683.56	-263,256.24	1,740,305.00	-92,621.44	
Beginning Fund Balance - July 1 - Governmental Funds	1,294,971.48	1,294,971.48	0.00	1,305,617.00	-10,645.52	
Ending Fund Balance - June 30 - Governmental Funds	2,679,398.80	2,942,655.04	-263,256.24	3,045,922.00	-103,266.96	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	378,933.15	378,933.15	0.00	378,933.00	0.15	
Total Operating Revenues	378,933.15	378,933.15	0.00	378,933.00	0.15	
Expenditures-Not including Transfers Out or On-behalf	1,334,348.11	1,327,026.24	7,321.87	1,587,116.00	-260,089.76	The difference of \$55,370 is reflected in the AFR in transfers out, below.
Expenditures-On Behalf	0.00	204,719.96	-204,719.96	0.00	204,719.96	
Expenditures - Depreciation Only (Fund 81)	0.00	11,093.26	-11,093.26	11,093.00	0.26	
Total Operating Expenses	1,334,348.11	1,542,839.46	-208,491.35	1,598,209.00	-55,369.54	
Operating Income (Loss)	-955,414.96	-1,163,906.31	208,491.35	-1,219,276.00	55,369.69	
Non-Operating Revenue - Interest Income Only (Local) - 1510	167.40	167.40	0.00	167.00	0.40	
Revenue (State) – 3XXX	15,809.00	15,809.00	0.00	220,529.00	-204,720.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	204,719.96	-204,719.96	0.00	204,719.96	
Donated Commodities – 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	941,507.00	971,099.00	-29,592.00	971,099.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	957,483.40	1,191,795.36	-234,311.96	1,191,795.00	0.36	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	55,370.00	55,370.00	0.00	0.00	55,370.00	The difference is reflected in the audit in expenditures, above.
Net Transfers In (Out)	-55,370.00	-55,370.00	0.00	0.00	-55,370.00	
Change in Net Assets	-53,301.56	-27,480.95	-25,820.61	-27,481.00	0.05	
Beginning Net Assets - July 1	79,391.20	79,391.20	0.00	79,392.00	-0.80	Fund 51 - Balance per prior year audit
Beginning Net Assets - July 1	0.00	0.00	0.00	40,462.00	-40,462.00	Fund 81 - Balance per prior year audit
Fund 51 and 81 Ending Net Assets - June 30	26,089.64	51,910.25	-25,820.61	92,373.00	-40,462.75	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	378,933.15	378,933.15	0.00	378,933.00	0.15	
Total Operating Expenses - Proprietary Funds	1,334,348.11	1,542,839.46	-208,491.35	1,598,209.00	-55,369.54	Differences are explained above
Operating Income (Loss) - Proprietary Funds	-955,414.96	-1,163,906.31	208,491.35	-1,219,276.00	55,369.69	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	957,483.40	1,191,795.36	-234,311.96	1,191,795.00	0.36	
Net Transfers In (Out) - Proprietary Funds	-55,370.00	-55,370.00	0.00	0.00	-55,370.00	
Net Income (Loss) - Proprietary Funds	-53,301.56	-27,480.95	-25,820.61	-27,481.00	0.05	
Net Assets, July 1, 2008 - Proprietary Funds	79,391.20	79,391.20	0.00	119,854.00	-40,462.80	
Net Assets, June 30, 2009 - Proprietary Funds	26,089.64	51,910.25	-25,820.61	92,373.00	-40,462.75	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	508,677.00	-508,677.00	Student activity fund - not recorded in MUNIS
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	508,677.00	-508,677.00	
Deductions	0.00	0.00	0.00	517,456.00	-517,456.00	
Total Deductions	0.00	0.00	0.00	517,456.00	-517,456.00	
Change in Net Assets	0.00	0.00	0.00	-8,779.00	8,779.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	155,242.00	-155,242.00	
Ending Net Assets - June 30	0.00	0.00	0.00	146,463.00	-146,463.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	508,677.00	-508,677.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	517,456.00	-517,456.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	-8,779.00	8,779.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	155,242.00	-155,242.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	146,463.00	-146,463.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	204,719.96	-204,719.96	0.00	204,719.96	On behalf payments are not reported seperately on the audit report.
Fund 51 - On-Behalf Expenditures	0.00	204,719.96	-204,719.96	0.00	204,719.96	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	104.00	1,125,261.17	-1,125,157.17	1,125,261.00	0.17	See audit report, page 29, note 6
Depreciation Expense - Fund 81	0.00	11,093.26	-11,093.26	11,093.00	0.26	See audit report, page 29, note 6

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	3,732,162.45	-3,732,162.45	3,427,961.38	304,201.07	Difference is to be determined
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	Program error: See audit report, page 33, note 13 - \$3,527,442.
On-Behalf Payments (Audit - KDE Web)	0.00	-3,732,162.45	3,732,162.45	-3,427,961.38	-304,201.07	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	104.00	1,125,261.17	-1,125,157.17	0.00	1,125,261.17	Program errors
Change Total assets	-104.00	-1,125,261.17	1,125,157.17	0.00	-1,125,261.17	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-104.00	-1,125,261.17	1,125,157.17	0.00	-1,125,261.17	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	11,093.26	-11,093.26	0.00	11,093.26	Program errors
Change Total assets	0.00	-11,093.26	11,093.26	0.00	-11,093.26	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-11,093.26	11,093.26	0.00	-11,093.26	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	104.00	1,136,354.43	-1,136,250.43	0.00	1,136,354.43	Program errors
Change in Total Fixed Assets	-104.00	-1,136,354.43	1,136,250.43	0.00	-1,136,354.43	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-104.00	-1,136,354.43	1,136,250.43	0.00	-1,136,354.43	